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March 24, 2004

## MAIL STOP PATENT APPLICATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re:

Application of Hidenori TOYOSE

CUTTER BODY, ROTARY TOOL, AND METHOD FOR ASSEMBLING THE ROTARY

TOOL

Assignee: NGK SPARK PLUG CO., LTD.

Our Ref. Q80519

Dear Sir:

Attached hereto is the application identified above comprising twenty-two (22) sheets of the specification, including the claims and abstract, twelve (12) sheets of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims	14 -	20	=	x	\$18.00	=	\$.00
Independent claims		3	=	x	\$86.00	=	\$.00
Base Fee							\$770.00
TOTAL FILING FEE						\$770.00	
Recordation of Assignment							\$40.00
TOTAL FEE							\$810.00

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

 Country
 Application No
 Filing Date

 Japan
 2003-86390
 March 26, 2003

 Japan
 2004-41229
 February 18, 2004

The priority documents are enclosed herewith.

Respectfully submitted, SUGHRUE MION, PLLC

Attorneys for Applicant

Ву: \_\_\_

Abraham J. Rosner Registration No. 33,276

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WASHINGTON OFFICE

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**CUSTOMER NUMBER**